

BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

Case No. AC-2005-40

CHRISTOPHER GRUYS
219 Burgundy Road
Healdsburg, California 95448
Certified Public Accountant Certificate No.
CPA 21377

Respondent.

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on May 5th, 2010.

It is so ORDERED April 5th, 2010.



FOR THE CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR.
Attorney General of California
2 WILBERT E. BENNETT
Supervising Deputy Attorney General
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7 *Attorneys for Complainant*

8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
9 **DEPARTMENT OF CONSUMER AFFAIRS**
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2005-40

12 **CHRISTOPHER GRUYS**
219 Burgundy Road
13 Healdsburg, California 95448

**STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER**

14 **Certified Public Accountant Certificate No.**
15 **CPA 21377**

16 Respondent.

17
18 IT IS HEREBY STIPULATED AND AGREED by and between the parties in this
19 proceeding that the following matters are true:

20 PARTIES

21 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
22 Accountancy. She brought this action solely in her official capacity and is represented in this
23 matter by Edmund G. Brown Jr., Attorney General of the State of California, and by Diann
24 Sokoloff, Deputy Attorney General.

25 2. Christopher Gruys (Respondent) is represented in this proceeding by attorney Andre
26 J. Cronthall, of Sheppard Mullin Richter & Hampton, LLP, whose address is 333 South Hope
27 Street, 48th Floor, Los Angeles, CA 90071-1448.

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3. On or about April 25, 1975, the California Board of Accountancy issued Certified Public Accountant Certificate No. CPA 21377 to Christopher Gruys (Respondent). The Certificate expired on July 1, 2004, and has not been renewed.

JURISDICTION

4. Accusation No. AC-2005-40 was filed before the California Board of Accountancy (Board) , Department of Consumer Affairs, and is currently pending against Respondent. The Accusation and all other statutorily required documents were properly served on Respondent on August 4, 2009. Respondent timely filed his Notice of Defense contesting the Accusation. A copy of Accusation No. AC-2005-40 is attached as Exhibit A and incorporated herein by reference.

ADVISEMENT AND WAIVERS

5. Respondent has carefully read, fully discussed with counsel, and understands the charges and allegations in Accusation No. AC-2005-40. Respondent also has carefully read, fully discussed with counsel, and understands the effects of this Stipulated Settlement and Disciplinary Order.

6. Respondent is fully aware of his legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation; the right to be represented by counsel, at his own expense; the right to confront and cross-examine the witnesses against him; the right to present evidence and to testify on his own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

7. Respondent voluntarily, knowingly, and intelligently waives and gives up each and every right set forth above.

CULPABILITY

8. Respondent admits the truth of each and every charge and allegation in Accusation No. AC-2005-40, except for a reference on page 8, lines 21-22 (paragraph 24) to a criminal proceeding entitled *People of the State of California v. Christopher Gruys, et al*, which shall be

1 deemed amended to correctly identify the criminal proceeding as *People of the State of California*
2 *v. Jon Gunderson, et al.* Respondent agrees that cause exists, by virtue of these admissions, for
3 discipline of his Certified Public Accountant Certificate.

4 9. Respondent acknowledges that the reasonable costs of investigation and prosecution
5 in this matter are \$14,455.14. Complainant agrees not to seek to collect said amount from
6 Respondent except in the event the Respondent applies for re-licensure or reinstatement of his
7 license in the State of California.

8 10. Respondent agrees that his Certified Public Accountant Certificate is subject to
9 discipline and he agrees to be bound by the Board's imposition of discipline as set forth below.

10 CONTINGENCY

11 11. This stipulation shall be subject to approval by the California Board of Accountancy.
12 Respondent understands and agrees that counsel for Complainant and the staff of the California
13 Board of Accountancy may communicate directly with the Board regarding this stipulation and
14 settlement, without notice to or participation by Respondent or his counsel. By signing the
15 stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek
16 to rescind the stipulation prior to the time the Board considers and acts upon it. If the Board fails
17 to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary
18 Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal
19 action between the parties, and the Board shall not be disqualified from further action by having
20 considered this matter.

21 12. The parties understand and agree that facsimile copies of this Stipulated Settlement
22 and Disciplinary Order, including facsimile signatures thereto, shall have the same force and
23 effect as the originals.

24 13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an
25 integrated writing representing the complete, final, and exclusive embodiment of their agreement.
26 It supersedes any and all prior or contemporaneous agreements, understandings, discussions,
27 negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary
28

Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the Board may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 21377, issued to Respondent Christopher Gruys is revoked.

ACCEPTANCE

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, Andre J. Cronthall. I understand the stipulation and the effect it will have on my Certified Public Accountant Certificate. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the California Board of Accountancy.

DATED: 1-19-10
CHRISTOPHER GRUYS
Respondent

I have read and fully discussed with Respondent Christopher Gruys the terms and conditions and other matters contained in this Stipulated Settlement and Disciplinary Order. I approve its form and content.

DATED: 1-20-10
Andre J. Cronthall
Attorney for Respondent

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ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: December 9, 2009

Respectfully submitted,

EDMUND G. BROWN JR.
Attorney General of California
WILBERT E. BENNETT
Supervising Deputy Attorney General


DIANN SOKOLOFF
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Amended

Accusation No. AC-2005-40

1 EDMUND G. BROWN JR., Attorney General
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2 DIANN SOKOLOFF, State Bar No. 161082
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6 Attorneys for Complainant
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8 **BEFORE THE**
9 **CALIFORNIA BOARD OF ACCOUNTANCY**
10 **DEPARTMENT OF CONSUMER AFFAIRS**
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2005-40

13 CHRISTOPHER GRUYS
219 Burgundy Road
Healdsburg, California 95448

AMENDED ACCUSATION

14 Certified Public Accountant Certificate
15 No. CPA 21377,

16 Respondent.
17

18 Complainant alleges:

19 **PARTIES AND JURISDICTION**
20

21 1. Complainant Patti Bowers brings this Amended Accusation under the authority of
22 Section 5100 of the Business and Professions Code, solely in her official capacity as the
23 Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.

24 2. On or about April 25, 1975, the California Board of Accountancy issued Certified
25 Public Accountant Certificate Number CPA 21377 to Christopher Gruys, Respondent. The
26 Certificate, now subject to renewal every two years (on July 1 of even-numbered years) pursuant
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1 to Code Section 5070.5, had been renewed, at some time on or before March 1989¹, in an
2 "active" status until its expiration on June 30, 1990. Since that date, the Board's records have
3 reflected the status of the certificate as follows:

4 A. Expired (and not valid for practice) from July 1, 1990 through July 17,
5 1990, then renewed in an "active" status from July 18, 1990 through June 30, 1992.

6 B. Renewed "active" from July 1, 1992 through June 30, 1994.

7 C. Expired from July 1, 1994 through July 17, 1994, then renewed in an
8 "active" status from July 18, 1994 through June 30, 1996.

9 D. Expired from July 1, 1996 through July 28, 1996, then renewed in an
10 "active" status from July 29, 1996 through June 30, 1998.

11 E. Expired from July 1, 1998 through July 23, 1998, then renewed in an
12 "active" status from July 24, 1998 through June 30, 2000.

13 F. Expired from July 1, 2000 through August 9, 2000, then renewed in an
14 "active" status from August 10, 2000 through June 30, 2002.

15 G. The Certified Public Accountant Certificate was renewed in an "inactive"²
16 status from July 1, 2002 through July 1, 2004, when it expired. Effective July 1, 2009, the
17 certificate was cancelled pursuant to California Business and Professions Code Section 5070.7
18 for failure to renew the certificate within five years.

19 3. This Amended Accusation is brought before the California Board of Accountancy
20 (Board), Department of Consumer Affairs, under the authority of the following laws. All section
21 references are to the Business and Professions Code unless otherwise indicated.

22 4. Section 490 of the Code states:
23
24

25 1. The Board's records were transferred to the DCA's centralized computer system in
26 March 1989 and, as a result, the underlying documentation related to the license history is
27 unavailable prior to that date.

28 2. The renewal without required continuing education results in a current but "inactive"
license, which does not authorize the practice of public accountancy (Board Rule 80).

1 “A board may suspend or revoke a license on the ground that the licensee has been
2 convicted of a crime, if the crime is substantially related to the qualifications, functions, or duties
3 of the business or profession for which the license was issued. A conviction within the meaning
4 of this section means a plea or verdict of guilty or a conviction following a plea of nolo
5 contendere. Any action which a board is permitted to take following the establishment of a
6 conviction may be taken when the time for appeal has elapsed, or the judgment of conviction has
7 been affirmed on appeal, or when an order granting probation is made suspending the imposition
8 of sentence, irrespective of a subsequent order under the provisions of Section 1203.4 of the
9 Penal Code.”

10 5. Code section 5000.1 provides as follows: “Protection of the public shall be the
11 highest priority for the California Board of Accountancy in exercising its licensing, regulatory,
12 and disciplinary functions. Whenever the protection of the public is inconsistent with other
13 interests sought to be promoted, the protection of the public shall be paramount.”

14 6. Section 5063(a)(1) of the Code requires a licensee to report in writing to the
15 Board within 30 days all felony convictions and convictions of any crime related to the
16 qualifications, functions or duties of a licensee or to acts or activities in the course and scope of
17 the practice of public accountancy; or involving theft, embezzlement, misappropriation of funds
18 or property, breach of a fiduciary responsibility, or the preparation, publication, or dissemination
19 of false, fraudulent, or materially misleading financial statements, reports or information.

20 7. Section 5100 of the Business and Professions Code provides, in relevant part, that,
21 after notice and hearing the board may revoke, suspend or refuse to renew any permit or
22 certificate granted, or may censure the holder of that permit or certificate, for unprofessional
23 conduct which includes, but is not limited to, one or any combination of the causes specified
24 therein, including:

25 (a) Conviction of any crime substantially related to the qualifications, functions and
26 duties of a certified public accountant or a public accountant;

27 ...

28 (c) Dishonesty...in the practice of public accountancy;

1 ...

2 (g) Willful violation of the Accountancy Act or any rule or regulation
3 promulgated by the board under the authority granted under this
4 chapter;³

5 ...

6 (j) Knowing preparation, publication or dissemination of false,
7 fraudulent, or materially misleading financial statements, reports,
8 or information.

9 8. Requirement for Licensure. Code Section 5050 provides that no person shall
10 engage in the practice of public accountancy in this State unless such person is the holder of a
11 valid permit to practice public accountancy issued by the board. Code Section 5051 defines the
12 practice of public accountancy within the meaning and intent of the Accountancy Act.⁴

13 9. Required Observance of Rules. Board Rule 5 requires a licensee to observe
14 Board rules if the licensee is engaged in the types of activities performed by certified public
15 accountants or who renders other professional services which include, but are not limited to,
16 bookkeeping, financial planning, investment planning, tax services and management services.

17 10. Required Response to Board Inquiry. Board Rule 52 requires a licensee to
18 respond to an inquiry by the board, including making available all files, working papers and other
19 documents requested. A licensee is required to provide true and accurate information and
20 responses to questions and other requests, and (shall) not take any action to obstruct any Board

21 _____
22 3. Board rules or regulations cited herein are codified in the California Code of
23 Regulations and will be referenced simply as a Board Rule, e.g., Cal. Code Regs., tit.16, § 5
24 will be referenced herein as Board Rule 5.

25 4. The definition of the practice of public accountancy includes (but is not limited to)
26 "holding out" (Section 5051(a)); maintaining an office for the transaction of business (Section
27 5051(b)); offering to prospective clients to perform services (Section 5051(c)); In general or as
28 an incident to that work, renders professional services to clients for compensation in any or all
29 matters relating to accounting procedure and to the recording, presentation, or certification of
30 financial information or data (Section 5051(e)); preparing or signing, as the tax preparer, tax
31 returns for the client (Section 5051(g)); and providing management consulting services to
32 clients (Section 5051(i)).

1 inquiry or investigation. Failure to respond to a written inquiry within thirty days constitutes a
2 cause for discipline under Code Section 5100(g).

3 11. Title 16, California Code of Regulations, section 99 (Board Rule 99), provides
4 that a crime or act is substantially related to the qualifications, functions, or duties of a CPA if, to
5 a substantial degree, it evidences present or potential unfitness to perform the functions
6 authorized by the licensee's certificate or permit in a manner consistent with the public health,
7 safety, or welfare, including but not limited to, those crimes involving fiscal dishonesty, or
8 breach of fiduciary responsibility of any kind.

9 12. Section 5106 states:

10 "A plea or verdict of guilty or a conviction following a plea of nolo contendere is
11 deemed to be a conviction within the meaning of this article. The record of the conviction shall
12 be conclusive evidence thereof. The board may order the certificate or permit suspended or
13 revoked, or may decline to issue a certificate or permit, when the time for appeal has elapsed, or
14 the judgment of conviction has been affirmed on appeal or when an order granting probation is
15 made, suspending the imposition of sentence, irrespective of a subsequent order under the
16 provisions of Section 1203.4 of the Penal Code allowing such person to withdraw his plea of
17 guilty and to enter a plea of not guilty, or setting aside the verdict of guilty or dismissing the
18 accusation, information or indictment."

19 13. Cost Recovery. Code Section 5107 authorizes the Board's recovery of certain
20 costs which result from the investigation and prosecution of specified violations of the
21 Accountancy Act. Section 5107(a) of the Code provides in pertinent part that the executive
22 officer of the Board may request the administrative law judge, as part of the proposed decision in
23 a disciplinary proceeding, to direct any holder of a permit or certificate found guilty of
24 unprofessional conduct to pay to the Board all reasonable costs of investigation and prosecution
25 of the case, including, but not limited to, attorneys' fees incurred prior to the commencement of
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27
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1 the hearing.⁵ A certified copy of the actual costs, or a good faith estimate of costs signed by the
2 Executive Officer, constitute prima facie evidence of reasonable costs of investigation and
3 prosecution of the case.

4 14. Code sections 118(b) and 5109 provide in pertinent part that the suspension,
5 expiration, cancellation, or forfeiture of a license issued by the Board shall not, deprive the Board
6 of its authority to investigate, or to institute or continue a disciplinary proceeding against, a
7 licensee upon any ground provided by law, or to enter an order suspending or revoking the
8 license or otherwise taking disciplinary action against the licensee on any such ground.

9 15. California Penal Code section 487 provides that "grand theft is theft committed in
10 any of the following cases: (a) [w]hen the money, labor, or real or personal property taken is of a
11 value exceeding four hundred dollars (\$400).

12 16. California Penal Code section 532(a) provides that "[e]very person who
13 knowingly and designedly, by any false or fraudulent representation or pretense, defrauds any
14 other person of money, labor, or property . . . is punishable in the same manner and to the same
15 extent as for larceny of the money or property so obtained."

16 **FOR CAUSES FOR DISCIPLINE**

17 **First Cause for Discipline - Practice Without License**
18 (Bus. & Prof. Code Section 5050/5100((g))

19 17. Respondent is subject to disciplinary action in that he practiced public
20 accountancy without proper authority to do so. The circumstances follow:

21 A. Respondent applied for, and received, an inactive license for the renewal
22 period July 1, 2002 through July 1, 2004, demonstrating an understanding that he was not thereby
23 authorized to practice public accountancy as defined in Business and Professions Code Section
24 5051. As set forth in paragraph 2 above, his license was not thereafter renewed and was in a
25 delinquent status until July 1, 2009 at which time the license was canceled for failure to renew
26

27 5. Costs incurred prior to January 1, 2005, are eligible for recovery only if they are related
28 to causes of action specified in Code Section 5017 prior to the amendment effective January 1,
2005.

1 within five years.

2 B. In response to a Board investigative inquiry, Respondent represented to the
3 Board that “from 2002 until now (June 2004), I have prepared tax returns principally and have
4 given management advice. I have been signing tax returns prepared using the ‘J.D.’ [law degree]
5 after my name. Over the last couple of years I have been slowly ‘retiring’ through attrition.”

6 C. Notwithstanding his representations to the contrary, Respondent has in fact
7 practiced public accountancy during the period when his license was inactive, that is, not valid
8 for practice. For example, in February 2003 Respondent signed a 2002 Form 1120S, which he
9 prepared for filing with the Internal Revenue Service, with the CPA designation. Respondent
10 billed clients, performed services requiring licensure, and “held out” as a CPA.

11 D. Respondent testified in another proceeding that his business in 2003
12 consisted of tax return preparation, payroll tax returns, “some bookkeeping-type of things” and
13 consulting work.

14 18. Incorporating by reference the allegations in paragraph 17, Respondent's
15 certificate is subject to discipline under Code sections 5050 and 5051 in conjunction with Code
16 section 5100(g) in that Respondent practiced public accountancy without a valid license to do so.

17 **Second Cause for Discipline - Dishonesty in the Practice of Public Accounting**
18 (Bus. & Prof. Code Section 5100(c))

19 19. Incorporating by reference the allegations in paragraph 17, Respondent's
20 certificate is subject to discipline under Code section 5100(c) in that his “holding out” and
21 practicing as a CPA when not licensed, and thus misrepresenting his licensed status to clients and
22 taxing authorities, among others, constitutes dishonesty in the practice of public accountancy.

23 **Third Cause for Discipline - Preparation of False Financial Information**
24 (Bus. & Prof. Code Section 5100(j))

25 20. Incorporating by reference the allegations in paragraph 17, Respondent's
26 certificate is subject to discipline under Code section 5100(j) in that Respondent's preparation of,
27 and signing of, tax returns to be filed with the taxing authorities, while representing himself as a
28 CPA, constitutes the knowing preparation, publication, and/or dissemination of false financial

1 reports.

2 **Fourth Cause for Discipline - Failure to Cooperate & Respond Truthfully**

3 (Board Rule 52/Bus. & Prof. Code Section 5100(g))

4 21. Respondent failed to respond to the Board's December 22, 2004, and February 25,
5 2005, inquiries, which requested information and responses to its investigation including
6 clarification of Respondent's practice and renewal status. Previously, Respondent had variously
7 claimed to have signed tax returns with "J.D." and with "C.P.A." He first described his practice
8 as that of a CPA as distinguished from that of a lawyer, and subsequently indicated he has been
9 signing tax returns using "J.D.", in an apparent attempt to represent himself to Board
10 investigators as not practicing public accountancy. This representation is contrary to fact.

11 22. Incorporating by reference the allegations in paragraphs 17 and 21, Respondent's
12 certificate is subject to discipline under Board Rule 52 in conjunction with Code section 5100(g)
13 in that Respondent failed to respond truthfully and accurately to Board requests.

14 23. Incorporating by reference the allegations in paragraphs 17 and 21, Respondent's
15 certificate is subject to discipline under Board Rule 52 in conjunction with Code section 5100(g)
16 in that Respondent has failed to respond to Board requests (dated December 22, 2004 and
17 February 25, 2005) for information regarding its investigation of his unlicensed practice.

18 **Fifth Cause for Discipline - Conviction of a Crime**

19 (Bus. & Prof. Code Sections 490/5100(a))

20 24. Respondent's license is subject to disciplinary action under sections 490 and
21 5100(a) in that on September 7, 2008, in a criminal proceeding entitled *People of the State of*
22 *California v. Christopher Gruys et al.*, in San Diego County Superior Court, Case No.
23 CD189775, respondent was convicted by guilty plea of two counts of felony violations.
24 Count one was for violating Penal Code sections 487/532 (Grand Theft/False Pretenses) and
25 count two was for violating Penal Code section 72 (Presenting a Fraudulent Claim).
26 Respondent's plea agreement indicates that he pled "guilty to a crime of grand theft for
27 "unlawfully defraud[ing] another with intent to take money in excess of \$400 and [for]
28 unlawfully present[ing] a false claim to [the] state board." At all times relevant to the conviction,

1 respondent held an active California CPA license. Respondent has not yet been sentenced. His
2 sentencing is being held in abeyance pending the disposition of a companion case.

3 25. Incorporating by reference the allegations in paragraphs 24, above, Respondent's
4 Certified Public Accountant certificate is subject to discipline under Code sections 490 and
5 5100(a) in that the referenced conviction are for crimes substantially related to the qualifications,
6 functions and duties of a CPA within the meaning of Board Rule 99. Respondent pled guilty to
7 grand theft under false pretenses and presenting a fraudulent claim, which constitute crimes
8 substantially related to the practice of public accountancy, in that his duties to receive, hold,
9 transfer and distribute public moneys were directly related to his duties as a certified public
10 accountant and to his fitness to practice.

11 **Sixth Cause for Discipline - Failure to Report a Reportable Event**
12 (Bus. & Prof. Code Sections 5063(a)(1))

13 26. Respondent's license is subject to disciplinary action under section 5063(a)(1) in
14 that on or about January 22, 2007, in a criminal proceeding entitled *People v. Christopher Gruys*,
15 in Sonoma County Superior Court, Case No. SCR471767, Respondent was convicted by no
16 contest plea of possession of an assault weapon. The conviction was for a felony but after
17 successful completion of formal probation, it could be reduced to a misdemeanor. And on or
18 about September 7, 2007, Respondent was convicted of felony grand theft under false pretenses
19 and presenting a fraudulent claim but he did not report the convictions to the Board. The Board
20 received notice of Respondent's convictions through a third party, via the State Bar newsletter
21 that indicated that Respondent's law license was suspended due to a conviction. Respondent's
22 Certified Public Accountant certificate is subject to discipline under Code section 5063(a)(1) in
23 that he failed to report his convictions to the Board.

24 **OTHER MATTERS**

25 27. Pursuant to Code section 5107, it is requested that the administrative law judge, as
26 part of the proposed decision in this proceeding, direct respondent to pay to the Board all
27 reasonable costs of investigation and prosecution in this case, including, but not limited to,
28 attorneys' fees.


28. Code Section 5000.1 is relevant to the penalty determination in this matter. The Code Section provides as follows: “Protection of the public shall be the highest priority for the California Board of Accountancy in exercising its licensing, regulatory, and disciplinary functions. Whenever the protection of the public is inconsistent with other interests sought to be promoted, the protection of the public shall be paramount.”

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking, suspending, or otherwise imposing discipline on Certified Public Accountant Certificate Number CPA 21377, issued to Christopher Gruys.
2. Ordering Christopher Gruys to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;
3. Taking such other and further action as deemed necessary and proper.

DATED: August 24, 2009


PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant